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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/583,330	06/16/2006	Atsushi Kodama	2006_0946A	5096

513   7590   02/09/2009
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EXAMINER
GREGG, MARY M

ART UNIT	PAPER NUMBER
3694	

MAIL DATE	DELIVERY MODE
02/09/2009	PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

	Application No.	Applicant(s)
	10/583,330	KODAMA, ATSUSHI
Office Action Summary	Examiner	Art Unit	
	MARY GREGG	3694	

-- *The MAILING DATE of this communication appears on the cover sheet with the correspondence address* --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE <u>3</u> MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.
- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
  Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

1)☒ Responsive to communication(s) filed on <u>12 November 2008</u>.

2a)☒ This action is **FINAL.**   2b)☐ This action is non-final.

3)☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

4)☒ Claim(s) <u>29-56</u> is/are pending in the application.

   4a) Of the above claim(s) _____ is/are withdrawn from consideration.

5)☐ Claim(s) _____ is/are allowed.

6)☒ Claim(s) <u>29-56</u> is/are rejected.

7)☐ Claim(s) _____ is/are objected to.

8)☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

9)☐ The specification is objected to by the Examiner.

10)☒ The drawing(s) filed on <u>12 November 2008</u> is/are: a)☒ accepted or b)☐ objected to by the Examiner.

   Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).

   Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).

11)☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

12)☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).

   a)☐ All   b)☐ Some * c)☐ None of:

   1.☐ Certified copies of the priority documents have been received.

   2.☐ Certified copies of the priority documents have been received in Application No. _____.

   3.☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

   * See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

1)☒ Notice of References Cited (PTO-892)

2)☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)

3)☐ Information Disclosure Statement(s) (PTO/SB/08) Paper No(s)/Mail Date _____.

4)☐ Interview Summary (PTO-413) Paper No(s)/Mail Date. _____.

5)☐ Notice of Informal Patent Application

6)☐ Other: _____.

DETAILED ACTION

1.   The following is a Final Office Action in response to communications received

November 12, 2008. Claims 1-28 have been canceled. Claims 29-55 have been added.

Therefore, claims 29-55 are pending and addressed below.

Response to Arguments

2.   Applicant's arguments filed November 12, 2008 have been fully considered but

they are not persuasive. In the remarks the applicant argues (1) the prior art Menninger

does not disclose "managing numerical business information by extending a combined

account title to include non-accounting information" (2) the prior art Zimmermann does

not disclose " extending a combined account title to include information that has not

been managed by journalizing or entry on a ledger or accounting book. (3) Zimmerman

does not disclose managing numerical business information by extending a combined

account title to include non-accounting information. (4) Ram does not disclose

extending a combined account title to include non-accounting information (5) Official

Notice does not disclose non-accounting information as described in the specification,

i.e. information that has not been managed by journalizing or entry on a ledger or an

accounting book.

        In response to argument (1) the prior art Menninger does not disclose "managing

numerical business information by extending a combined account title to include non-

accounting information, the examiner respectfully disagrees. The prior art Menninger

teaches in para 1738-1739, an "add items window" which as referenced by #12702 a

identifying item **description**, which is explicitly non-accounting information, the

accounting information with respect to the item is "product code", "rank", "item number",

"cases per truckload"... Therefore, examiner maintains the prior art teaches the feature

applicant cite as a deficit.

    In response to arguments (2)-(5), Applicant's arguments with respect to the prior

art Zimmermann have been considered but are moot in view of the new ground(s) of

rejection.

Official Notice

3.   Applicant(s) attempt at traversing the Official Notice findings as stated in the

previous Office Action (Paragraph No. 12) is inadequate. Adequate traversal is a two

step process. First, Applicant(s) must state their traversal on the record. Second and in

accordance with 37 C.F.R. §1.111(b) which requires Applicant(s) to specifically point out

the supposed errors in the Office Action, Applicant(s) must state why the Official Notice

statement(s) are not to be considered common knowledge or well known in the art. In

this application, while Applicant(s) have clearly met step (1), Applicant(s) have failed

step (2) since they have failed to argue why the Official Notice statement(s) are not to

be considered common knowledge or well known in the art *as it was applied by the*

examiner in the previous Office action. Because Applicant(s)' traversal is inadequate,

the Official Notice statement(s) "that it is old and well known for companies that carry

investment portfolios such as retirement funds and acquired assets inherently

incorporate those assets within their accounting ledgers (journal/tables) " are taken to

be admitted as prior art. See MPEP § 2144.03.

Interpretation of Claims

4.   In determining patentability of an invention over the prior art, all claim limitations

have been considered and interpreted as broadly as their terms reasonably allow. See

MPEP § 2111.

> Although the claims are interpreted in light of the specification, limitations from
> the specification are not read into the claims. See In re Van Geuns, 988
> F.2d 1181,26 USPQ2d 1057 (Fed. Cir. 1993).

> Applicant always has the opportunity to amend the claims during prosecution,
> and broad interpretation by the examiner reduces the possibility that the claim,
> once issued, will be interpreted more broadly than is justified. In re Pruter, 415
> F.2d 1393, 1404-05, 162 USPQ 541,550-51 (CCPA 1969). See MPEP § 2111.

All claim limitations have been considered. Additionally, all words in the claims have

been considered in judging the patentability of the claims against the prior art. The

following language is interpreted as not further limiting the scope of the claimed

invention. See MPEP 2106 II C.

Language in a method claim that states only the intended use or intended result,

but the expression does not result in a manipulative difference in the steps of the claim.

Language in a system claim that states only the intended use or intended result, but

does not result in a structural difference between the claimed invention and the prior art.

In other words, if the prior art structure is capable of performing the intended use, then it

meets the claim.

Preamble Statement

5.   According to MPEP 2111.02, if the body of a claim fully and intrinsically sets forth

all of the limitations of the claimed invention, and the preamble merely states, for

example, the purpose or intended use of the invention, rather than any distinct definition

of any of the claimed invention's limitations, then the preamble is not considered a

limitation and is of no significance to claim construction. Pitney Bowes, Inc. v. Hewlett-

Packard Co., 182 F.3d 1298, 1305, 51 USPQ2d 1161, 1165 (Fed. Cir. 1999). See also

Rowe v. Dror, 112 F.3d 473, 478, 42 USPQ2d 1550, 1553 (Fed. Cir. 1997) ("where a

patentee defines a structurally complete invention in the claim body and uses the

preamble only to state a purpose or intended use for the invention, the preamble is not

a claim limitation"); Kropa v. Robie, 187 F.2d at 152, 88 USPQ2d at 480-81 (preamble is

not a limitation where claim is directed to a product and the preamble merely recites a

property inherent in an old product defined by the remainder of the claim); STX LLC. v.

Brine, 211 F.3d 588, 591, 54 USPQ2d 1347, 1350 (Fed. Cir. 2000). If a prior art

structure is capable of performing the intended use as recited in the preamble, then it

meets the claim. See, e.g., In re Schreiber, 128 F.3d 1473, 1477, 44 USPQ2d 1429,

1431 (Fed. Cir. 1997)

　　　　For example with respect to claim 29 which cites in the preamble: A document

creation system **for creating** prescribed disclosure documents such as financial

account documents and brief announcements of financial results or in-house

management documents, and **for managing**, when numerical business information is to

be managed, at least one combined account disclosure item that is defined by

extending a combined account title, represented by an increase/decrease in money, to

non-accounting information, which is information that has not been managed by

journalizing or entry on a ledger or an accounting book, by configuring the at least one

combined account disclosure item with a basic combined account disclosure item

indicating a subject of an increase/decrease, a decrease disclosure account item

indicating a decrease in the subject, and an increase disclosure account item indicating

an increase in the subject, the system comprising:

The applicant in the body of the claim has only connected the feature "account

disclosure item" and "combined account disclosure item with a basic combined account

disclosure item" with the preamble. Therefore, these are the only features in the

preamble given patentable weight.

Claim Rejections - 35 USC § 112

6.   The following is a quotation of the second paragraph of 35 U.S.C. 112:

> The specification shall conclude with one or more claims particularly pointing out and distinctly
> claiming the subject matter which the applicant regards as his invention.

7.   Claims 29-42 are rejected under 35 U.S.C. 112, second paragraph, as being

indefinite for failing to particularly point out and distinctly claim the subject matter which

applicant regards as the invention.

<u>In reference to Claim 29</u>:

The claim limitation "means for displaying, on a display device" uses the phrase

"means for" or "step for", but it is modified by some structure, material, or acts recited in

the claim. It is unclear whether the recited structure, material, or acts are sufficient for

performing the claimed function which would preclude application of 35 U.S.C. 112,

sixth paragraph, because the "means for" function has been modified by a device and

database. If applicant wishes to have the claim limitation treated under 35 U.S.C. 112,

sixth paragraph, applicant is required to amend the claim so that the phrase "means for"

or "step for" is clearly not modified by sufficient structure, material, or acts for

performing the claimed function. If applicant does not wish to have the claim limitation

treated under 35 U.S.C. 112, sixth paragraph, applicant is required to amend the claim

so that it will clearly not be a means (or step) plus function limitation (e.g., deleting the

phrase "means for" or "step for")

      Claim element "means for displaying ...a combined account...", "means for

registering ...the information...", "means for ...disclosure item...", "means for registering

...disclosure item ...entered...", "means for creating ...prescribed item information..." is a

means (or step) plus function limitation that invokes 35 U.S.C. 112, sixth paragraph.

However, the written description fails to disclose the corresponding structure, material,

or acts for the claimed function. The applicant has not pointed in the specification the

structure for the functions enacted specifically. Without direction of the specific

structure to enact the function the examiner is unable to determine the intended system

of the invention.

      Applicant is required to:

      (a)   Amend the claim so that the claim limitation will no longer be a means (or

step) plus function limitation under 35 U.S.C. 112, sixth paragraph; or

      (b)   Amend the written description of the specification such that it expressly

recites what structure, material, or acts perform the claimed function without introducing

any new matter (35 U.S.C. 132(a)).

      If applicant is of the opinion that the written description of the specification

already implicitly or inherently discloses the corresponding structure, material, or acts so

that one of ordinary skill in the art would recognize what structure, material, or acts

perform the claimed function, applicant is required to clarify the record by either:

(a)   Amending the written description of the specification such that it expressly

recites the corresponding structure, material, or acts for performing the claimed function

and clearly links or associates the structure, material, or acts to the claimed function,

without introducing any new matter (35 U.S.C. 132(a)); or

(b)   Stating on the record what the corresponding structure, material, or acts,

which are implicitly or inherently set forth in the written description of the specification,

perform the claimed function. For more information, see 37 CFR 1.75(d) and MPEP §§

608.01(o) and 2181.

In reference to Claim 30:

The claim limitation "means for displaying, on a display device" uses the phrase

"means for" or "step for", but it is modified by some structure, material, or acts recited in

the claim. It is unclear whether the recited structure, material, or acts are sufficient for

performing the claimed function which would preclude application of 35 U.S.C. 112,

sixth paragraph, because the "means for" function has been modified by a device. If

applicant wishes to have the claim limitation treated under 35 U.S.C. 112, sixth

paragraph, applicant is required to amend the claim so that the phrase "means for" or

"step for" is clearly not modified by sufficient structure, material, or acts for performing

the claimed function. If applicant does not wish to have the claim limitation treated

under 35 U.S.C. 112, sixth paragraph, applicant is required to amend the claim so that it

will clearly not be a means (or step) plus function limitation (e.g., deleting the phrase

"means for" or "step for")

Claim element "means for displaying ...on display device..." and "means for storing the combined account" are a means (or step) plus function limitation that invokes 35 U.S.C. 112, sixth paragraph. However, the written description fails to disclose the corresponding structure, material, or acts for the claimed function. The applicant has not pointed in the specification the structure for the functions enacted specifically. Without direction of the specific structure to enact the function the examiner is unable to determine the intended system of the invention.

Applicant is required to:

(a)   Amend the claim so that the claim limitation will no longer be a means (or step) plus function limitation under 35 U.S.C. 112, sixth paragraph; or

(b)   Amend the written description of the specification such that it expressly recites what structure, material, or acts perform the claimed function without introducing any new matter (35 U.S.C. 132(a)).

If applicant is of the opinion that the written description of the specification already implicitly or inherently discloses the corresponding structure, material, or acts so that one of ordinary skill in the art would recognize what structure, material, or acts perform the claimed function, applicant is required to clarify the record by either:

(a)   Amending the written description of the specification such that it expressly recites the corresponding structure, material, or acts for performing the claimed function and clearly links or associates the structure, material, or acts to the claimed function, without introducing any new matter (35 U.S.C. 132(a)); or

(b)   Stating on the record what the corresponding structure, material, or acts,

which are implicitly or inherently set forth in the written description of the specification,

perform the claimed function. For more information, see 37 CFR 1.75(d) and MPEP §§

608.01(o) and 2181.

Claim 30 depends upon claim 29 and contains the same deficiencies cited above

therefore, claim 30 is also rejected under 35 USC 112, 2nd paragraph.

In reference to Claim 31:

The claim limitation "means for displaying, on a display device" uses the phrase

"means for" or "step for", but it is modified by some structure, material, or acts recited in

the claim. It is unclear whether the recited structure, material, or acts are sufficient for

performing the claimed function which would preclude application of 35 U.S.C. 112,

sixth paragraph, because the "means for" function has been modified by a device and

database. If applicant wishes to have the claim limitation treated under 35 U.S.C. 112,

sixth

paragraph, applicant is required to amend the claim so that the phrase "means for" or

"step for" is clearly not modified by sufficient structure, material, or acts for performing

the claimed function. If applicant does not wish to have the claim limitation treated

under 35 U.S.C. 112, sixth paragraph, applicant is required to amend the claim so that it

will clearly not be a means (or step) plus function limitation (e.g., deleting the phrase

"means for" or "step for")

Claim element "means for displaying ...on display device..." and "means for

registering ...information entered... ", "means for displaying...a disclosure item... ",

"means for registering the disclosure item" and "means for creating ...disclosure

document" are a means (or step) plus function limitation that invokes 35 U.S.C. 112,

sixth paragraph. However, the written description fails to disclose the corresponding

structure, material, or acts for the claimed function. The applicant has not pointed in the

specification the structure for the functions enacted specifically. Without direction of the

specific structure to enact the function the examiner is unable to determine the intended

system of the invention.

Applicant is required to:

(a)   Amend the claim so that the claim limitation will no longer be a means (or

step) plus function limitation under 35 U.S.C. 112, sixth paragraph; or

(b)   Amend the written description of the specification such that it expressly

recites what structure, material, or acts perform the claimed function without introducing

any new matter (35 U.S.C. 132(a)).

If applicant is of the opinion that the written description of the specification

already implicitly or inherently discloses the corresponding structure, material, or acts so

that one of ordinary skill in the art would recognize what structure, material, or acts

perform the claimed function, applicant is required to clarify the record by either:

(a)   Amending the written description of the specification such that it expressly

recites the corresponding structure, material, or acts for performing the claimed function

and clearly links or associates the structure, material, or acts to the claimed function,

without introducing any new matter (35 U.S.C. 132(a)); or

(b)   Stating on the record what the corresponding structure, material, or acts,

which are implicitly or inherently set forth in the written description of the specification,

perform the claimed function. For more information, see 37 CFR 1.75(d) and MPEP §§

608.01(o) and 2181.

In reference to Claim 32:

The claim limitation "means for displaying, on a display device" uses the phrase

"means for" or "step for", but it is modified by some structure, material, or acts recited in

the claim. It is unclear whether the recited structure, material, or acts are sufficient for

performing the claimed function which would preclude application of 35 U.S.C. 112,

sixth paragraph, because the "means for" function has been modified by a device. If

applicant wishes to have the claim limitation treated under 35 U.S.C. 112, sixth

paragraph, applicant is required to amend the claim so that the phrase "means for" or

"step for" is clearly not modified by sufficient structure, material, or acts for performing

the claimed function. If applicant does not wish to have the claim limitation treated

under 35 U.S.C. 112, sixth paragraph, applicant is required to amend the claim so that it

will clearly not be a means (or step) plus function limitation (e.g., deleting the phrase

"means for" or "step for")

Claim element "means for displaying ...on display device..." and "means for

storing are a means (or step) plus function limitation that invokes 35 U.S.C. 112, sixth

paragraph. However, the written description fails to disclose the corresponding

structure, material, or acts for the claimed function. The applicant has not pointed in the

specification the structure for the functions enacted specifically. Without direction of the

specific structure to enact the function the examiner is unable to determine the intended

system of the invention.

Applicant is required to:

(a)   Amend the claim so that the claim limitation will no longer be a means (or

step) plus function limitation under 35 U.S.C. 112, sixth paragraph; or

(b)   Amend the written description of the specification such that it expressly

recites what structure, material, or acts perform the claimed function without introducing

any new matter (35 U.S.C. 132(a)).

If applicant is of the opinion that the written description of the specification

already implicitly or inherently discloses the corresponding structure, material, or acts so

that one of ordinary skill in the art would recognize what structure, material, or acts

perform the claimed function, applicant is required to clarify the record by either:

(a)   Amending the written description of the specification such that it expressly

recites the corresponding structure, material, or acts for performing the claimed function

and clearly links or associates the structure, material, or acts to the claimed function,

without introducing any new matter (35 U.S.C. 132(a)); or

(b)   Stating on the record what the corresponding structure, material, or acts,

which are implicitly or inherently set forth in the written description of the specification,

perform the claimed function. For more information, see 37 CFR 1.75(d) and MPEP §§

608.01(o) and 2181.

Claim 32 depends upon claim 31 and contains the same deficiencies cited above

therefore, claim 32 is also rejected under 35 USC 112, 2nd paragraph.

In reference to Claim 33:

The claim limitation "means for displaying, on a display device" uses the phrase "means for" or "step for", but it is modified by some structure, material, or acts recited in the claim. It is unclear whether the recited structure, material, or acts are sufficient for performing the claimed function which would preclude application of 35 U.S.C. 112, sixth paragraph, because the "means for" function has been modified by a device, data base, . If applicant wishes to have the claim limitation treated under 35 U.S.C. 112, sixth paragraph, applicant is required to amend the claim so that the phrase "means for" or "step for" is clearly not modified by sufficient structure, material, or acts for performing the claimed function. If applicant does not wish to have the claim limitation treated under 35 U.S.C. 112, sixth paragraph, applicant is required to amend the claim so that it will clearly not be a means (or step) plus function limitation (e.g., deleting the phrase "means for" or "step for")

Claim element "means for displaying ...on the display device...", "means for registering ...the ...information...", "means for ...displaying ...a formula item entry...", "means for registering ...disclosure item ...entered...", "means for registering...results..." ,"means for displaying ...disclosure item entry...", "means for registering...disclosure ...information..." and "means for creating ...disclosure ...document" is a means (or step) plus function limitation that invokes 35 U.S.C. 112, sixth paragraph. However, the written description fails to disclose the corresponding structure, material, or acts for the claimed function. The applicant has not pointed in the specification the structure for the

functions enacted specifically. Without direction of the specific structure to enact the

function the examiner is unable to determine the intended system of the invention.

Applicant is required to:

(a)   Amend the claim so that the claim limitation will no longer be a means (or

step) plus function limitation under 35 U.S.C. 112, sixth paragraph; or

(b)   Amend the written description of the specification such that it expressly

recites what structure, material, or acts perform the claimed function without introducing

any new matter (35 U.S.C. 132(a)).

If applicant is of the opinion that the written description of the specification

already implicitly or inherently discloses the corresponding structure, material, or acts so

that one of ordinary skill in the art would recognize what structure, material, or acts

perform the claimed function, applicant is required to clarify the record by either:

(a)   Amending the written description of the specification such that it expressly

recites the corresponding structure, material, or acts for performing the claimed function

and clearly links or associates the structure, material, or acts to the claimed function,

without introducing any new matter (35 U.S.C. 132(a)); or

(b)   Stating on the record what the corresponding structure, material, or acts,

which are implicitly or inherently set forth in the written description of the specification,

perform the claimed function. For more information, see 37 CFR 1.75(d) and MPEP §§

608.01(o) and 2181.

In reference to Claim 34:

The claim limitation "means for displaying, on a display device" uses the phrase "means for" or "step for", but it is modified by some structure, material, or acts recited in the claim. It is unclear whether the recited structure, material, or acts are sufficient for performing the claimed function which would preclude application of 35 U.S.C. 112, sixth paragraph, because the "means for" function has been modified by a device. If applicant wishes to have the claim limitation treated under 35 U.S.C. 112, sixth paragraph, applicant is required to amend the claim so that the phrase "means for" or "step for" is clearly not modified by sufficient structure, material, or acts for performing the claimed function. If applicant does not wish to have the claim limitation treated under 35 U.S.C. 112, sixth paragraph, applicant is required to amend the claim so that it will clearly not be a means (or step) plus function limitation (e.g., deleting the phrase "means for" or "step for")

Claim element "means for displaying ...on display device..." and "means for storing the combined account" are a means (or step) plus function limitation that invokes 35 U.S.C. 112, sixth paragraph. However, the written description fails to disclose the corresponding structure, material, or acts for the claimed function. The applicant has not pointed in the specification the structure for the functions enacted specifically. Without direction of the specific structure to enact the function the examiner is unable to determine the intended system of the invention.

Applicant is required to:

(a)   Amend the claim so that the claim limitation will no longer be a means (or step) plus function limitation under 35 U.S.C. 112, sixth paragraph; or

(b)   Amend the written description of the specification such that it expressly recites what structure, material, or acts perform the claimed function without introducing any new matter (35 U.S.C. 132(a)).

If applicant is of the opinion that the written description of the specification already implicitly or inherently discloses the corresponding structure, material, or acts so that one of ordinary skill in the art would recognize what structure, material, or acts perform the claimed function, applicant is required to clarify the record by either:

(a)   Amending the written description of the specification such that it expressly recites the corresponding structure, material, or acts for performing the claimed function and clearly links or associates the structure, material, or acts to the claimed function, without introducing any new matter (35 U.S.C. 132(a)); or

(b)   Stating on the record what the corresponding structure, material, or acts, which are implicitly or inherently set forth in the written description of the specification, perform the claimed function. For more information, see 37 CFR 1.75(d) and MPEP §§ 608.01(o) and 2181.

Claim 34 depends upon claim 33 and contains the same deficiencies cited above therefore, claim 34 is also rejected under 35 USC 112, 2nd paragraph.

In reference to Claims 35-42:

Claims 35-42 all contain the deficiencies cited above, therefore claims 35-42 are also rejected under 35 USC 112, 2nd paragraph.

Claim Rejections - 35 USC § 101

8.   35 U.S.C. 101 reads as follows:

> Whoever invents or discovers any new and useful process, machine, manufacture, or composition of
> matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the
> conditions and requirements of this title.

9.   Claims 43-53 are rejected under 35 U.S.C. 101 because the claimed invention is

directed to non-statutory subject matter.

In reference to Claims 43-53:

        Claims 43-53 cite in the preamble as being directed toward a computer program

which according to MPEP 2106 is non-statutory functional descriptive subject matter.

The claims are directed to subject matter that does not encompass structural

components.

        The examiner respectfully submits for example as a form of correction: "an article

of manufacture comprising: a computer readable medium having computer readable

program codes means embodies therein for ..." or "A program storage device readable

by a machine, tangibly embodying a program of instructions executable by the machine

to perform the method steps...."

Claim Rejections - 35 USC § 102

10.   The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that

form the basis for the rejections under this section made in this Office action:

> A person shall be entitled to a patent unless –
>
> (b) the invention was patented or described in a printed publication in this or a foreign country or in public
> use or on sale in this country, more than one year prior to the date of application for patent in the United
> States.

11.   Claims 29-30 are rejected under 35 U.S.C. 102(b) as being anticipated by Us

Pub No. 2003/0074355 A1 by Menninger et al. (Men).

In reference to Claim 29:

(New) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and for managing, when numerical business information is to be managed, at least one combined account disclosure item ((Men) para 1739, para 1740) that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item ((Men) para 1739, para 1740) indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject, the system comprising: a database held in a memory ((Men) FIG. 1), the database for storing ((Men) FIG. 1) disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document *(if the prior art structure is capable of performing the intended use and the language states intended use or intended result, but does not result in a structural difference between the claimed invention, then the prior art meets the claim);* a display device **for displaying** ((Men) FIG. 45 ref # 4536, 4538) entry fields of the business information *(if the prior art structure is capable of performing the intended use and the language states intended use or intended result, but does not result in a structural difference between the claimed invention, then the prior art meets the claim);* an input

device **for entering** ((Men) FIG. 45 ref # 4522) data into the entry fields*(if the prior art structure is capable of performing the intended use and the language states intended use or intended result, but does not result in a structural difference between the claimed invention, then the prior art meets the claim)*; and a processing unit ((Men) FIG. 45 ref # 4510; para 0413) comprising:

(A) a basic slip display means for displaying, **on the display device**, a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively ((Men) FIG. 26, FIG. 169, FIG. 172, FIG. 127, FIG. 128; para 1738-1742, wherein the art explicitly teaches underlined data required), and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Men) FIG. 130, FIG. 134-137);

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Men) FIG. 6-8; para 284);

(C) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Men) FIG. 28, Fig. 33, FIG. 34, FIG. 50, Fig. 51, FIG. 56 (reports), FIG. 126-153, FIG. 156, FIG. 158) ;

(D) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Men) FIG. 126-153, FIG. 156, FIG. 158); and

(E) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Men) FIG. 165-166).

In reference to Claim 30:

(New) The document creation system set forth in claim 29 (see rejection of claim 29 above), wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item ((Men) FIG. 1, FIG. 33, FIG. 230), and wherein the processing unit further comprises: displaying means for displaying, on the display device, an entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field ((Men) FIG. 127; para 1738-1752, para 1757; wherein prior art teaches association between definition of items and supplier sites); and storing means for storing the combined account disclosure item entered into the entry field in the combined account disclosure item table ((Men) para 1750-1765, para 1783).

Claim Rejections - 35 USC § 103

12.   The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the

> invention was made to a person having ordinary skill in the art to which said subject matter pertains.
> Patentability shall not be negatived by the manner in which the invention was made.

13.   Claims 31-56 are rejected under 35 U.S.C. 103(a) as being unpatentable over JP

Pub No. 2002-222385 by Takizawa et al. (Tak) and in view of US Patent No. 7,305,358

B1 by Sekiya (Sek).

<u>In reference to Claim 31</u>:

(New) A document creation system for creating prescribed disclosure documents

such as financial account documents and brief announcements of financial results or in-

house management documents ((Tak) para 0029), and for managing, when numerical

business information is to be managed, at least one combined account disclosure item

that is defined by extending a combined account title, represented by an

increase/decrease in money, to non-accounting information, which is information that

has not been managed by journalizing or entry on a ledger or an accounting book, by

configuring the at least one combined account disclosure item with a basic combined

account disclosure item indicating a subject of an increase/decrease, a decrease

disclosure account item indicating a decrease in the subject, and an increase disclosure

account item indicating an increase in the subject, the system comprising:

a database held in a memory ((Tak) para 0030; FIG. 3), the database **for storing**

disclosure section **information** ((Tak) FIG. 3, FIG. 6; para 0022, para 0030, para

0036)so as to correlate a disclosure item of business information with a disclosure

position of the disclosure item in a document *(if the prior art structure is capable of*

performing the intended use and the language states intended use or intended result,

but does not result in a structural difference between the claimed invention, then the

prior art meets the claim); a display device **for displaying entry fields** ((Tak) FIG. 1,

FIG. 6; para 0021, para 0022 ; wherein the prior art teaches a GUI), of the business

information *(if the prior art structure is capable of performing the intended use and the*

language states intended use or intended result, but does not result in a structural

difference between the claimed invention, then the prior art meets the claim); an input

device **for entering data into the entry fields** ((Tak) FIG. 1, FIG. 6 (data input

component); para 0021, para 0022, para 0026; wherein the prior art teaches a GUI) *(if*

the prior art structure is capable of performing the intended use and the language states

intended use or intended result, but does not result in a structural difference between

the claimed invention, then the prior art meets the claim); and a processing unit ((Tak)

para 0021, para 0026) comprising:

(A) a basic slip display means for displaying, on the display device((Tak) FIG. 6;

para 0020, para 0032; wherein system consist of output part or printer) , a combined

account disclosure item entry field for entering the combined account disclosure item, a

subsidiary disclosure item entry field for entering a subsidiary disclosure item indicating

auxiliary information added to the combined account title, an expression unitage entry

field for entering unitages indicating numeric values of the increase/decrease on credit

and debit columns, respectively, and a ...on which the increase/decrease occurs, so as

to prompt for entry of basic slip information ((Tak) FIG. 6-9, FIG. 11-12; para 0029, para

0031);

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 2. FIG. 1, FIG. 4; para 0031);

(C) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) para 0031; wherein the prior art teaches user can adjust operation input data, checking spreadsheet, para 0035, para 0048, para 0049, para 0051);

(D) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) FIG. 3; para 0029, para 0031, para 0048); and

(E) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) FIG. 2, FIG. 5, FIG. 7, FIG. 8, FIG. 10, FIG. 11, FIG. 13; para 0019, para 0031).

The current English transalation of Tak suggest but does not explicitly teach:

...date entry field for entering a   ...

Sek teaches:

...date entry field for entering a date...((Sek) Col 11-12)

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Tak teaches earning statements, net profit/loss which implies

financial calculation. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results.

In reference to Claim 32:

(New) The document creation system set forth in claim 31 (see rejection of claim 31 above), wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item ((Tak) FIG. 6, para 0037, para 0040, para 0048, para 0050), and wherein the processing unit ((Tak) FIG. 1)further comprises: displaying means for displaying, on the display device ((Tak) para 0050), a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field ((Tak) para 0050, para 0054, para 0036, para 0037); and storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item entered into the second entry field in the subsidiary disclosure item table ((Tak) para 0050; FIG. 1- 3, FIG. 5, FIG. 11-13).

In reference to Claim 33:

Tak teaches explicitly:

(New) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents ((Tak) para 0029), and for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money ((Tak) para 0013, para 0026, para 0050, FIG. 9),, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject ((Tak) para 0013, para 0026, para 0050, FIG. 3, FIG. 4, FIG. 6, FIG. 9),the system comprising:

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document, and **for** storing formula item information for correlating a formula item *(referring to intended use)*, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs ((Tak) FIG. 1, FIG. 6, FIG. 9; para 0036, para 0037, para 0048, para 0050); a display device for displaying entry fields of the business information

((Tak) FIG. 1; para 0051); an input device for entering data into the entry fields ((Tak) FIG. 1; para 0051); and a processing unit ((Tak) FIG. 1 para 0050) comprising:

(A) a basic slip display means for displaying, on the display device, a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively ((Tak) para 0013, para 0026, para 0050, FIG. 9),and ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) FIG. 9; para 0026, para 0036);

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 3, FIG. 6, FIG. 9, FIG. 10, FIG. 12, FIG. 13; para 0036, para 0037);

   ...

(D) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula ((Tak) FIG. 12-13);

(E) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) para 0029, para 0031, para 0032)

(F) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12); and

(G) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

The current English transalation of Tak suggest but does not explicitly teach:

...a date entry field for entering a date...(C) a calculating slip display means for displaying, on the display device, a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula ;...

Sek teaches:

...a date entry field for entering a date ((Sek) Col 11-12)...(C) a calculating slip display means for displaying, on the display device, a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula ;...((Sek) abstract, Col 7-9).

Although Tak does not explicitly teach a formula, Tak teaches financial results that are calculated by accounting formulae, Sek teaches explicitly of formulas with

respect to accounting ((Sek) abstract, Col 7-9).. Both Tak and Sek are explicitly

directed toward accounting ledgers, accounting results and reports. Tak teaches

earning statements, net profit/loss which implies financial calculation. Sek teaches the

need for a system to reduce the time taken to create financial documents. Therefore, it

would have been obvious to one of ordinary skill in the art at the time of the invention to

apply a known technique to a known device (method, or product) ready for improvement

to yield predictable results.

In reference to Claim 34:

The combination Tak and Sek teach:

        (New) The document creation system set forth in claim 33 wherein the database

comprises a combined account disclosure item table **for storing** the combined account

disclosure item, and wherein the processing unit further (see rejection of claim 33

above), comprises: displaying means for displaying, on the display device ((Tak) FIG.

1) , an entry field for entering the combined account disclosure item in the combined

account disclosure item table as an option on the display device when the basic slip

display means displays the combined account disclosure item entry field ((Tak) para

0050, para 0036, para 0037); and storing means for storing the combined account

disclosure item entered into the entry field in the combined account disclosure item

table ((Tak) FIG 1).

In reference to Claim 35:

Tak teaches:

A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents((Tak) para 0029), and for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money ((Tak) para 0050, para 0036, para 0037), to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject ((Tak) FIG. 9; para 0026, para 0036); , the system comprising: a database held in a memory ((Tak) FIG.1), the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document, and for storing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs((Tak) FIG. 1, FIG. 6, FIG. 9; para 0036, para 0037, para 0048, para 0050); a display device for displaying entry fields of the business information ((Tak) FIG. 1; para 0051); an input device for entering data into the entry fields ((Tak) FIG. 1; para 0051); and a processing unit ((Tak) FIG. 1 para 0050) comprising:

(A) a basic slip display means for displaying, on the display device, a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account title, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively ((Tak) para 0013, para 0026,para 0036, para 0010, para 0050, FIG. 9), and a ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information; ((Tak) FIG. 9; para 0026, para 0036);

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 3, FIG. 6, FIG. 9, FIG. 10, FIG. 12, FIG. 13; para 0036, para 0037); ...

(D) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula((Tak) FIG. 12-13);

(E) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) para 0029, para 0031, para 0032)

(F) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12); and

(G) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

The current English translation of Tak suggest but does not explicitly teach:

... date entry field for entering a date...(C) a calculating slip display means for displaying, on the display device, a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula;...

Sek teaches:

...a date entry field for entering a date ((Sek) Col 11-12)...(C) a calculating slip display means for displaying, on the display device, a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula ;...((Sek) abstract, Col 7-9).

Although Tak does not explicitly teach a formula, Tak teaches financial results that are calculated by accounting formulae, Sek teaches explicitly of formulas with

respect to accounting ((Sek) abstract, Col 7-9).. Both Tak and Sek are explicitly

directed toward accounting ledgers, accounting results and reports. Tak teaches

earning statements, net profit/loss which implies financial calculation. Sek teaches the

need for a system to reduce the time taken to create financial documents. Therefore, it

would have been obvious to one of ordinary skill in the art at the time of the invention to

apply a known technique to a known device (method, or product) ready for improvement

to yield predictable results.

In reference to Claim 36:

The combination Tak and Sek teach:

　　　(New) The document creation system set forth in claim 35, wherein the database

comprises a combined account disclosure item table for storing the combined account

disclosure item and a subsidiary disclosure item table for storing the subsidiary

disclosure item, and wherein the processing unit further ((see rejection of claim 35

above) comprises: displaying means for displaying, on the display device, a first entry

field for entering the combined account disclosure item in the combined account

disclosure item table as an option on the display device when the basic slip display

means displays the combined account disclosure item entry field, and a second entry

field for entering the subsidiary disclosure item in the subsidiary disclosure item table as

an option on the display device when the basic slip display means displays the

subsidiary disclosure item entry field; ((Tak) para 0050, para 0054, para 0036, para

0037); and storing means for storing the combined account disclosure item entered in

the first entry field in the combined account disclosure item table and for storing the

subsidiary disclosure item entered into the second entry field in the subsidiary

disclosure item table ((Tak) para 0050; FIG. 1- 3, FIG. 5, FIG. 11-13).

In reference to Claim 37:

Tak teaches:

(New) A document creation system for creating prescribed disclosure documents

such as financial account documents and brief announcements of financial results or in-

house management documents((Tak) para 0029), and for managing, when numerical

business information is to be managed, at least one combined account disclosure item

that is defined by extending a combined account title, represented by an

increase/decrease in money((Tak) FIG. 9; para 0026, para 0036), to non-accounting

information, which is information that has not been managed by journalizing or entry on

a ledger or an accounting book, by configuring the at least one combined account

disclosure item with a basic combined account disclosure item indicating a subject of an

increase/decrease, a decrease disclosure account item indicating a decrease in the

subject, and an increase disclosure account item indicating an increase in the subject

((Tak) FIG. 1; para 0051); and a processing unit ((Tak) FIG. 1 para 0050), the system

comprising:

a database held in a memory, the database for storing disclosure section

information so as to correlate a disclosure item of business information with a disclosure

position of the disclosure item in a document; ((Tak) FIG. 1) a display device for

displaying entry fields of the business information ((Tak) FIG. 1); an input device for

entering data into the entry fields((Tak) FIG. 1; para 0051); and a processing unit, the

processing unit ((Tak) FIG. 1; para 0050) comprising:

(A) a basic slip display means for displaying, on the display device, a combined

account disclosure item entry field for entering the combined account disclosure item,

an expression unitage entry field for entering unitages indicating numeric values of the

increase/decrease on credit and debit columns, respectively, ((Tak) para 0013, para

0026,para 0036, para 0010, para 0050, FIG. 9), and a ... on which the

increase/decrease occurs, so as to prompt for entry of basic slip information; ((Tak)

FIG. 9; para 0026, para 0036);

(C)..., upon itemization of the basic slip information with each combined account

disclosure item ((Tak) para 0010, para 0026, para 0031, para 0036, para 0028; FIG. 2,

FIG. 3, FIG. 6)

(D) a disclosure item transfer slip display means for displaying, on the display

device, a disclosure item entry field for entering the disclosure items and a disclosure

account item entry field for entering the combined account disclosure item that

corresponds to the disclosure items, so as to prompt for entry of disclosure item

information ((Tak) para 0029, para 0031, para 0032);

(E) a disclosure item transfer slip registration means for registering the disclosure

item information entered into each of the entry fields in the database with correlation

there between; and((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12); and

(F) a document creation means for creating the prescribed disclosure documents

from the business information on the basis of the disclosure item information and

disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057,

para 0059; FIG. 11, FIG. 12)

The current English translation of Tak suggest but does not explicitly teach:

   ... a date entry field for entering a date...(C) a disclosure ledger creation means

for calculating credit/debit balance in a given period on the basis of date information and

expression unitage information of the basic slip information...

Sek teaches:

   ... a date entry field for entering a date((Sek) Col 11-12)...(C) a disclosure ledger

creation means for calculating credit/debit balance in a given period on the basis of date

information and expression unitage information of the basic slip information... ((Sek)

abstract, Col 7-9).

   Although Tak does not explicitly teach a formula, Tak teaches financial results

that are calculated by accounting formulae, Sek teaches explicitly of formulas with

respect to accounting ((Sek) abstract, Col 7-9).. Both Tak and Sek are explicitly

directed toward accounting ledgers, accounting results and reports. Tak teaches

earning statements, net profit/loss which implies financial calculation. Sek teaches the

need for a system to reduce the time taken to create financial documents. Therefore, it

would have been obvious to one of ordinary skill in the art at the time of the invention to

apply a known technique to a known device (method, or product) ready for improvement

to yield predictable results.

In reference to Claim 38:

The combination Tak and Sek teach:

(New) The document creation system set forth in claim 37, wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item, and wherein the processing unit further comprises: displaying means for displaying, on the display device ((Tak) FIG. 1), an entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field ((Tak) para 0050, para 0054, para 0036, para 0037); and storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table ((Tak) FIG. 1)

In reference to Claim 39:

(New) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents((Tak) para 0029, para 0050), and for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money ((Tak) FIG. 9), to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject ((Tak) FIG. 1, FIG. 9; para 0051); the system comprising:

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document ((Tak) FIG. 1);

a display device for displaying entry fields of the business information ((Tak) FIG. 1) ; an input device for entering data into the entry fields ((Tak) FIG. 1; para 0036); and a processing unit ((Tak) FIG. 1) comprising:

(A) a basic slip display means for displaying, on the display device, a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account title, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively ((Tak) para 0013, para 0026,para 0036, para 0010, para 0050, FIG. 9), and a ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information; ((Tak) FIG. 9; para 0026, para 0036);

 (B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 3, FIG. 6, FIG. 9, FIG. 10, FIG. 12, FIG. 13; para 0036, para 0037);

... (D) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that

corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) para 0029, para 0031, para 0032);

    (E) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12);

    (F) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

The current English translation of Tak suggest but does not explicitly teach:

    ... a date entry field for entering a date...(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information...

Sek teaches:

    ... a date entry field for entering a date((Sek) Col 11-12)...(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information... ;...((Sek) abstract, Col 7-9).

    Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary

skill in the art at the time of the invention to apply a known technique to a known device

(method, or product) ready for improvement to yield predictable results.

In reference to Claim 40:

      (New) The document creation system set forth in claim 39 (see rejection of claim

39 above), wherein the database comprises a combined account disclosure item table

for storing the combined account disclosure item and a subsidiary disclosure item table

for storing the subsidiary disclosure item ((Tak) FIG. 1, FIG. 3-6, FIG. 9, FIG. 11; para

0050), and wherein the processing unit further comprises: displaying means for

displaying, on the display device ((Tak) FIG. 1), a first entry field for entering the

combined account disclosure item in the combined account disclosure item table as an

option on the display device when the basic slip display means displays the combined

account disclosure item entry field ((Tak) para 0036, para 0037, para 0050; FIG. 6), and

a second entry field for entering the subsidiary disclosure item in the subsidiary

disclosure item table as an option on the display device when the basic slip display

means displays the subsidiary disclosure item entry field ((Tak) para 0036); and storing

means for storing the combined account disclosure item entered in the first entry field in

the combined account disclosure item table and for storing the subsidiary disclosure

item entered into the second entry field in the subsidiary disclosure item table ((Tak)

FIG. 1; para 0026, para 0027, para 0040, para 0050).

In reference to Claim 41:

      (New) A document creation system for creating prescribed disclosure documents

such as financial account documents and brief announcements of financial results or in-

house management documents((Tak) para 0029), and for managing, when numerical

business information is to be managed, at least one combined account disclosure item

that is defined by extending a combined account title, represented by an

increase/decrease in money ((Tak) para 0050, para 0036, para 0037), to non-

accounting information, which is information that has not been managed by journalizing

or entry on a ledger or an accounting book, by configuring the at least one combined

account disclosure item with a basic combine account disclosure item indicating a

subject of an increase/decrease, a decrease disclosure account item indicating a

decrease in the subject, and an increase disclosure account item indicating an increase

in the subject ((Tak) para 0013, para 0026, para 0050, FIG. 3, FIG. 4, FIG. 6, FIG. 9),

the system comprising:

    a database held in a memory ((Tak) FIG. 1), the database for storing disclosure

section information so as to correlate a disclosure item of business information with a

disclosure position of the disclosure item in a document ((Tak) FIG.1), and for storing

formula item information for correlating a formula item, the formula item information

being a combined account disclosure item indicating operation symbols such as

addition and subtraction signs ((Tak) FIG. 1);

    a display device for displaying entry fields of the business information ((Tak) FIG.

1); an input device for entering data into the entry fields ((Tak) FIG. 1); and a processing

unit ((Tak) FIG.1) comprising:

    (A) a basic slip display means for displaying, on the display device, a combined

account disclosure item entry field for entering the combined account disclosure item, a

subsidiary disclosure item entry field for entering subsidiary disclosure item indicating

auxiliary information added to the combined account title, an expression unitage entry

field for entering unitages indicating numeric values of the increase/decrease on credit

and debit columns, respectively, and ...on which the increase/decrease occurs, so as to

prompt for entry of basic slip information ((Tak) para 0036, para 0037, para 0053; FIG.

9);

(B) a basic slip registration means for registering the basic slip information

entered into the entry fields to be stored as correlated business information in the

database ((Tak) FIG. 3, FIG. 6, FIG. 9, FIG. 10, FIG. 12, FIG. 13; para 0036, para

0037);...

(F) a disclosure item transfer slip display means for displaying, on the display

device, a disclosure item entry field for entering the disclosure items and a disclosure

account item entry field for entering the combined account disclosure item that

corresponds to the disclosure items, so as to prompt for entry of disclosure item

information((Tak) para 0029, para 0031, para 0032);

(G) a disclosure item transfer slip registration means for registering the

disclosure item information entered into each of the entry fields in the database with

correlation there between; and((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG.

12);

(H) a document creation means for creating the prescribed disclosure documents

from the business information on the basis of the disclosure item information and

disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057,

para 0059; FIG. 11, FIG. 12)

The current English translation of Tak suggest but does not teach explicitly:

     ... a date entry field for entering a date ... (C) a disclosure ledger creation means

for calculating credit/debit balance in a given period on the basis of date information and

expression unitage information of the basic slip information, upon itemization of the

basic slip information with each combined account disclosure item; (D) a calculating slip

display means for displaying, on the display device, a formula item entry field for

entering calculation formula represented by enumerating the combined account

disclosure items, and a calculation result item entry field for entering a calculation result

item indicating the combined account disclosure item calculated by the calculation

formula(E) a calculating slip registration means for registering, in a calculating item

table, the calculation result item calculated by the calculation formula in correlation with

the calculation formula;

Sek teaches:

     ... a date entry field for entering a date ((Sek) Col 11-12)... (C) a disclosure

ledger creation means for calculating credit/debit balance in a given period on the basis

of date information and expression unitage information of the basic slip information,

upon itemization of the basic slip information with each combined account disclosure

item; (D) a calculating slip display means for displaying, on the display device, a formula

item entry field for entering calculation formula represented by enumerating the

combined account disclosure items, and a calculation result item entry field for entering

a calculation result item indicating the combined account disclosure item calculated by

the calculation formula(E) a calculating slip registration means for registering, in a

calculating item table, the calculation result item calculated by the calculation formula in

correlation with the calculation formula ((Sek) abstract, Col 7-9).

　　　　Both Tak and Sek are explicitly directed toward accounting legders, accounting

results and reports. Sek teaches the need for a system to reduce the time taken to

create financial documents. Therefore, it would have been obvious to one of ordinary

skill in the art at the time of the invention to apply a known technique to a known device

(method, or product) ready for improvement to yield predictable results.

In reference to Claim 42:

　　　　(New) The document creation system set forth in claim 41 (see rejection of claim

41 above), wherein the database comprises a combined account disclosure item table

for storing the combined account disclosure item and a subsidiary disclosure item table

for storing the subsidiary disclosure item ((Tak) FIG. 1; FIG. 9; para 0036, para 0050),

and wherein the processing unit further comprises: displaying means for displaying, on

the display device,...; and storing means for storing the combined account disclosure

item entered in the first entry field in the combined account disclosure item table and for

storing the subsidiary disclosure item entered into the second entry field in the

subsidiary disclosure item table ((Tak) FIG. 1, FIG. 6, FIG. 9; para 0036, para 0048,

para 0050(

Tak does not explicitly teach:

... a first entry field for entering the combined account disclosure item in the combined account disclosure item table **as an option** on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table **as an option** on the display device when the basic slip display means displays the subsidiary disclosure item entry field

Although Tak does not explicitly teach combining as account disclosure item table as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs... "(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

In reference to Claim 43:

Tak teaches:

(New) A computer program stored in a computer-readable medium ((Tak) para 0022) for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents ((Tak) para 0013, para 0015, para 0026, para 0036), and for managing, when numerical business information is to be managed, at least one combined account

disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject ((Tak) para 0037, para 0036; FIG. 6, FIG. 9), the computer program for causing a system to execute the steps of:

accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document ((Bor) pg. 79-84, pg. 143-149, pg. 173-174, pg. 185, pg. 188); displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and displaying ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) FIG. 9; para 0036, para 0037); registering the basic slip information entered into the entry fields to be stored as correlated business information ((Tak) para 0050, para 0048); displaying a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) para 0043, para 0048, para 0040, para 0049, para 0036); registering the disclosure item information entered into each of the entry

fields in the database with correlation there between ((Tak) para 0047); and creating the

prescribed disclosure documents from the business information on the basis of the

disclosure item information and disclosure section information ((Tak) para 0032).

The current English transalaiton of Tak suggest but does not explicitly teach:

        ... a date entry field for entering a date...

Sek teaches:

        ... a date entry field for entering a date ((Sek) Col 11-12)...

        Both Tak and Sek are explicitly directed toward accounting legders, accounting

results and reports. Sek teaches the need for a system to reduce the time taken to

create financial documents. Therefore, it would have been obvious to one of ordinary

skill in the art at the time of the invention to apply a known technique to a known device

(method, or product) ready for improvement to yield predictable results.

<u>In reference to Claim 44</u>:

Tak teaches:

        The computer program stored in a computer-readable medium set forth in claim

43 (see rejection of claim 43 above), for further causing a system to execute the step of

displaying combined account disclosure item data **as an option** when displaying the

combined account disclosure item entry field

        Although Tak does not explicitly teach combining as account disclosure item

table as an option, Tak does teach "various kinds of data of business, general affairs,

personal affairs... "(para 0004) which suggest the user can chose (i.e. option) what kind

of supplementary disclosure data to apply with the digital data. Therefore, it would have

been obvious to one of ordinary skill in the art at the time of the invention to include

feature of options with respect to account disclosure data as the teaching, suggestion,

or motivation in the prior art that would have led one of ordinary skill to modify the prior

art reference or to combine prior art reference teachings to arrive at the claimed

invention. See MPEP § 214 3

In reference to Claim 45:

        (New) A computer program stored in a computer-readable medium ((Tak) para

0022) for creating prescribed disclosure documents such as financial account

documents and brief announcements of financial results or in-house management

documents((Tak) para 0013, para 0015, para 0026, para 0036), and for managing,

when numerical business information is to be managed, at least one combined account

disclosure item that is defined by extending a combined account title, represented by an

increase/decrease in money, to non-accounting information, which is information that

has not been managed by journalizing or entry on a ledger or an accounting book, by

configuring the at least one combined account disclosure item with a basic combined

account disclosure item indicating a subject of an increase/decrease, a decrease

disclosure account item indicating a decrease in the subject, and an increase disclosure

account item indicating an increase in the subject((Tak) para 0037, para 0036; FIG. 6,

FIG. 9), the computer program for causing a system to execute the steps of: accessing

disclosure section information that correlates a disclosure item of the business

information with a disclosure position of the disclosure item in a document ((Tak) para

0029, para 0031; FIG. 3, FIG. 4); displaying a combined account disclosure item entry

field for entering the combined account disclosure item, a subsidiary disclosure item

entry field for entering subsidiary disclosure item indicating auxiliary information added

to the combined account title, an expression unitage entry field for entering unitages

indicating numeric values of the increase/decrease on credit and debit columns,

respectively, and a ...on which the increase/decrease occurs, so as to prompt for entry

of basic slip information registering the basic slip information entered into the entry

fields to be stored as correlated business information ((Tak)para 0030, para 0032, para

0036); displaying a disclosure item entry field for entering the disclosure items and a

disclosure account item entry field for entering the combined account disclosure item

that corresponds to the disclosure items, so as to prompt for entry of disclosure item

information ((Tak) para 0029, para 0031, para 0032) ; registering the disclosure item

information entered into each of the entry fields in the database with correlation there

between ((Tak) para 0040, para 0048); and creating the prescribed disclosure

documents from the business information on the basis of the disclosure item information

and disclosure section information((Tak) para 0029, para 0031, para 0032, para 0039,

para 0057, para 0059; FIG. 11, FIG. 12)

The current English translation of Tak suggest but does not explicitly teach:

        ...date entry field for entering a date...

Sek teaches:

        ... a date entry field for entering a date((Sek) Col 11-12)...

        Both Tak and Sek are explicitly directed toward accounting legders, accounting

results and reports. Sek teaches the need for a system to reduce the time taken to

create financial documents. Therefore, it would have been obvious to one of ordinary

skill in the art at the time of the invention to apply a known technique to a known device

(method, or product) ready for improvement to yield predictable results.

In reference to Claim 46:

The combination Tak and Sek teach:

(New) The computer program stored in a computer-readable medium set forth in

claim 45 (see rejection of claim 45 above), for further causing a system to execute the

step of displaying combined account disclosure item data **as an option** when displaying

the combined account disclosure entry field, and displaying subsidiary disclosure item

data as an option when displaying the subsidiary disclosure item entry field ((para 0043,

para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as

an option, Tak does teach "various kinds of data of business, general affairs, personal

affairs... "(para 0004) which suggest the user can chose (i.e. option) what kind of

supplementary disclosure data to apply with the digital data. Therefore, it would have

been obvious to one of ordinary skill in the art at the time of the invention to include

feature of options with respect to account disclosure data as the teaching, suggestion,

or motivation in the prior art that would have led one of ordinary skill to modify the prior

art reference or to combine prior art reference teachings to arrive at the claimed

invention. See MEP § 214 3

In reference to Claim 47:

(New) A computer program stored in a computer-readable medium ((Tak) para

0022) for creating prescribed disclosure documents such as financial account

documents and brief announcements of financial results or in-house management

documents ((Tak) para 0013, para 0015, para 0026, para 0036), and for managing,

when numerical business information is to be managed, at least one combined account

disclosure item that is defined by extending a combined account title, represented by an

increase/decrease in money, to non-accounting information, which is information that

has not been managed by journalizing or entry on a ledger or an accounting book, by

configuring the at least one combined account disclosure item with a basic combined

account disclosure item indicating a subject of an increase/decrease, a decrease

disclosure account item indicating a decrease in the subject, and an increase disclosure

account item indicating an increase in the subject ((Tak) para 0032, para 0030, para

0036, para 0043), the computer program product for causing a system to execute the

steps of "accessing disclosure section information that correlates a disclosure item of

the business information with a disclosure position of the disclosure item in a document,

and ...item indicating operation symbols such as addition and subtraction signs ((Tak)

para 0043, para 0041, para 0029, para 0031; FIG. 3, FIG. 4, FIG. 9); displaying a

combined account disclosure item entry field for entering the combined account

disclosure item, an expression unitage entry field for entering unitages indicating

numeric values of the increase/decrease on credit and debit columns, respectively, and

...which the increase/decrease occurs, so as to prompt for entry of basic slip

information; registering the basic slip information entered into the entry fields to be

stored as correlated business information ((Tak) para 0031, para 0029, para 0041, para 0043, para 0032, para 0037; FIG. 2, FIG. 11, FIG. 12, FIG. 13);..., and displaying a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula ((Tak) FIG. 9);... displaying a disclosure item entry field for entering the disclosure items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) FIG. 9,FIG. 10, FIG. 11, FIG. 12, FIG. 13; para 0031, para 0029, para 0033, apra 0043, para 0045, para 0053, para 0057, para 0058); registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) para 0032, para 0033, para 0036); and creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) para 0037, para 0036, para 0043)

The current English translation of Tak suggest but does not explicitly teach:

        ...a date entry field for entering a date on... accessing formula item information for correlating a formula item, the formula item information being a combined account disclosure... displaying a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items... registering the calculation result item calculated by the calculation formula in correlation with the calculation formula...

Sek teaches:

...a date entry field for entering a date on((Sek) Col 11-12)... accessing formula

item information for correlating a formula item, the formula item information being a

combined account disclosure... displaying a formula item entry field for entering a

calculation formula represented by enumerating the combined account disclosure

items... registering the calculation result item calculated by the calculation formula in

correlation with the calculation formula... ;...((Sek) abstract, Col 7-9).

Both Tak and Sek are explicitly directed toward accounting legders, accounting

results and reports. Tak teaches earning statements, net profit/loss which implies

financial calculation. Sek teaches the need for a system to reduce the time taken to

create financial documents. Therefore, it would have been obvious to one of ordinary

skill in the art at the time of the invention to apply a known technique to a known device

(method, or product) ready for improvement to yield predictable results.

In reference to Claim 48:

(New) The computer program stored in a computer-readable medium set forth in

claim 47 (see rejection of claim 47 above), for further causing the system to execute the

step of displaying combined account disclosure item data **as an option** when displaying

the combined account disclosure item entry field((para 0043, para 0041, para 0042,

para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as

an option, Tak does teach "various kinds of data of business, general affairs, personal

affairs... "(para 0004) which suggest the user can chose (i.e. option) what kind of

supplementary disclosure data to apply with the digital data. Therefore, it would have

been obvious to one of ordinary skill in the art at the time of the invention to include

feature of options with respect to account disclosure data as the teaching, suggestion,

or motivation in the prior art that would have led one of ordinary skill to modify the prior

art reference or to combine prior art reference teachings to arrive at the claimed

invention. See MPEP § 214 3

In reference to Claim 49:

        (New) A computer program stored in a computer-readable medium ((Tak) para

0022) for creating prescribed disclosure documents such as financial account

documents and brief announcements of financial results or in-house management

documents((Tak) para 0013, para 0015, para 0026, para 0036), and for managing,

when numerical business information is to be managed, at least one combined account

disclosure item that is defined by extending a combined account title, represented by an

increase/decrease in money, to non-accounting information, which is information that

has not been managed by journalizing or entry on a ledger or an accounting book, by

configuring the at least one combined account disclosure item with a basic combined

account disclosure item indicating a subject of an increase/decrease, a decrease

disclosure account item indicating a decrease in the subject, and an increase disclosure

account item indicating an increase in the subject((Tak) para 0037, para 0036; FIG. 6,

FIG. 9), the computer program for causing a system to execute the steps of: accessing

disclosure section information that correlates a disclosure item of the business

information with a disclosure position of the disclosure item in a document ((Tak) para

0043, para 0041, para 0042, para 0029: FIG. 3, FIG. 6, FIG. 11, FIG. 13), and

accessing formula item information for correlating a formula item, the formula item

information being a combined account disclosure item indicating operation symbols

such as addition and subtraction signs with the operation symbols ((Tak) FIG. 9; para

0037, para 0050, para 0027); displaying a combined account disclosure item entry field

for entering the combined account disclosure item, a subsidiary disclosure item entry

field for entering subsidiary disclosure item indicating auxiliary information added to the

combined account title, displaying an expression unitage entry field for entering

unitages indicating numeric values of the increase/decrease on credit and debit

columns ((Tak) FIG. 9), respectively, and ...registering the basic slip information entered

into the entry fields to be stored as correlated business information ((Tak) para 0032,

para 0031); ...and displaying a calculation result item entry field for entering a

calculation result item indicating the combined account disclosure item calculated...;

registering the calculation result item calculated by ... ((Tak) FIG. 9, FIG. 11, FIG.

13);displaying a disclosure item entry field for entering the disclosure items and

displaying a disclosure account item entry field for entering the combined account

disclosure item that corresponds to the disclosure items, so as to prompt for entry of

disclosure item information((Tak) FIG. 9; para 0026, para 0036); registering the

disclosure item information entered into each of the entry fields in the database with

correlation there between ((Tak) para 0037, para 0029); and creating the prescribed

disclosure documents from the business information on the basis of the disclosure item

information and disclosure section information ((Tak) FIG. 9, FIG. 13)

The current English translation of Tek suggest does not explicitly teach:

... a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;... displaying a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items,... by the calculation formula... the calculation formula in correlation with the calculation formula;...

Sek teaches:

... a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information((Sek) Col 11-12);... displaying a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items,... by the calculation formula... the calculation formula in correlation with the calculation formula;...((Sek) Abstract, Col 7-9)

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Tak teaches earning statements, net profit/loss which implies financial calculation. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results.

In reference to Claim 50:

(New) The computer program stored in a computer-readable medium set forth in claim 49 (see rejection of claim 49 above), for further causing a system to execute the step of displaying combined account disclosure item data as **an option** when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item

data as an option when displaying the subsidiary disclosure item entry field((para 0043,

para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as

an option, Tak does teach "various kinds of data of business, general affairs, personal

affairs... "(para 0004) which suggest the user can chose (i.e. option) what kind of

supplementary disclosure data to apply with the digital data. Therefore, it would have

been obvious to one of ordinary skill in the art at the time of the invention to include

feature of options with respect to account disclosure data as the teaching, suggestion,

or motivation in the prior art that would have led one of ordinary skill to modify the prior

art reference or to combine prior art reference teachings to arrive at the claimed

invention. See MPEP § 214 3

In reference to Claim 51:

(New) A computer program stored in a computer-readable medium ((Tak) para

0022) for creating prescribed disclosure documents such as financial account

documents and brief announcements of financial results or in-house management

documents((Tak) para 0013, para 0015, para 0026, para 0036), and for managing,

when numerical business information is to be managed, at least one combined account

disclosure item that is defined by extending a combined account title, represented by an

increase/decrease in money, to non-accounting information, which is information that

has not been managed by journalizing or entry on a ledger or an accounting book, by

configuring the at least one combined account disclosure item with a basic combined

account disclosure item indicating a subject of an increase/decrease, a decrease

disclosure account item indicating a decrease in the subject, and an increase disclosure

account item indicating an increase in the subject ((Tak) para 0037, para 0036; FIG. 6,

FIG. 9), the computer program for causing a system to execute the steps of: accessing

disclosure section information that correlates a disclosure item of the business

information with a disclosure position of the disclosure item in a document ((Tak) para

0029, para 0021, para 0037, para 0036, para 0048); displaying a combined account

disclosure item entry field for entering the combined account disclosure item, an

expression unitage entry field for entering unitages indicating numeric values of the

increase/decrease on credit and debit columns, respectively, and ...on which the

increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) FIG.

9; para 0032, para 0031); registering the basic slip information entered into the entry

fields to be stored as correlated business information((Tak) para 0037, para 0029);

calculating credit/debit balance in ((Tak) para 0050)...and expression unitage

information of the basic slip information upon itemization of the basic slip information

with each combined account disclosure item ((Tak) FIG. 9, FIG. 13, FIG. 3-4, FIG. 6);

displaying a disclosure item entry field for entering the disclosure items and displaying a

disclosure account item entry field for entering the combined account disclosure item

that corresponds to the disclosure items, so as to prompt for entry of disclosure item

information((Tak) para 0029, para 0031, para 0032); registering the disclosure item

information entered into each of the entry fields in the database with correlation there

between((Tak) para 0037, para 0029); and creating the prescribed disclosure

documents from the business information on the basis of the disclosure item information

and disclosure section information ((Tak) FIG. 9, FIG. 13)

The current English translation of Tek suggest but does not explicitly teach:

        ... a date entry field for entering a date... a given period on the basis of date

information...

Sek teaches:

        ... a date entry field for entering a date... a given period on the basis of date

information... ((Sek) Col 11-12)...

        Both Tak and Sek are explicitly directed toward accounting legders, accounting

results and reports. Sek teaches the need for a system to reduce the time taken to

create financial documents. Therefore, it would have been obvious to one of ordinary

skill in the art at the time of the invention to apply a known technique to a known device

(method, or product) ready for improvement to yield predictable results.

In reference to Claim 52:

        (New) The computer program stored in a computer-readable medium set forth in

claim 51 (see rejection of claim 51 above), for further causing the system to execute the

step of displaying combined account disclosure item data as **an option** when displaying

the combined account disclosure item entry field((para 0043, para 0041, para 0042,

para 0036, para 0037)

        Although Tak does not explicitly teach combining as account disclosure item as

an option, Tak does teach "various kinds of data of business, general affairs, personal

affairs... "(para 0004) which suggest the user can chose (i.e. option) what kind of

supplementary disclosure data to apply with the digital data. Therefore, it would have

been obvious to one of ordinary skill in the art at the time of the invention to include

feature of options with respect to account disclosure data as the teaching, suggestion,

or motivation in the prior art that would have led one of ordinary skill to modify the prior

art reference or to combine prior art reference teachings to arrive at the claimed

invention. See MPEP § 214 3

In reference to Claim 53:

      (New) A computer program stored in a computer-readable medium ((Tak) para

0022) for creating prescribed disclosure documents such as financial account

documents and brief announcements of financial results or in-house management

documents ((Tak) para 0013, para 0015, para 0026, para 0036), and for managing,

when numerical business information is to be managed, at least one combined account

disclosure item that is defined by extending a combined account title, represented by an

increase/decrease in money, to non-accounting information, which is information that

has not been managed by journalizing or entry on a ledger or an accounting book, by

configuring the at least one combined account disclosure item with a basic combined

account disclosure item indicating a subject of an increase/decrease, a decrease

disclosure account item indicating a decrease in the subject, and an increase disclosure

account item indicating an increase in the subject ((Tak) para 0037, para 0036; FIG. 6,

FIG. 9), the computer program for causing a system to execute the steps of: accessing

disclosure section information that correlates a disclosure item of the business

information with a disclosure position of the disclosure item in a document ((Tak) para

0026, para 0032, para 0029, para 0036, para 0037); displaying a combined account

disclosure item entry field for entering the combined account disclosure item, a

subsidiary disclosure item entry field for entering subsidiary disclosure item indicating

auxiliary information added to the combined account title, an expression unitage entry

field for entering unitages indicating numeric values of the increase/decrease on credit

and debit columns, respectively, and ...on which the increase/decrease occurs, so as to

prompt for entry of basic slip information ((Tak) para 0036, para 0050, para 0057; FIG.

6, FIG. 9, FIG 13); registering the basic slip information entered into the entry fields to

be stored as correlated business information ((Tak) para 0041, para 0042, para 0043,

para 0033, para 0029, para 0032); calculating credit/debit balance in ...and expression

unitage information of the basic slip information upon itemization of the basic slip

information with each combined account disclosure item ((Tak) para 0041, para 0042,

para 0043, para 0033, para 0029, para 0032); displaying a disclosure item entry field for

entering the disclosure items and displaying disclosure account item entry field for

entering the combined account disclosure item that corresponds to the disclosure items,

so as to prompt for entry of disclosure item information((Tak) FIG. 9; para 0026, para

0036); registering the disclosure item information entered into each of the entry fields in

the database with correlation there between((Tak) para 0037, para 0029); and creating

the prescribed disclosure documents from the business information on the basis of the

disclosure item information and disclosure section information ((Tak) FIG. 9, FIG. 13)

The current English translation of Tek suggest but does not explicitly teach:

... a date entry field for entering a date... a given period on the basis of date

information

Sek teaches:

... a date entry field for entering a date... a given period on the basis of date

information... ((Sek) Col 11-12)...

Both Tak and Sek are explicitly directed toward accounting legders, accounting

results and reports. Sek teaches the need for a system to reduce the time taken to

create financial documents. Therefore, it would have been obvious to one of ordinary

skill in the art at the time of the invention to apply a known technique to a known device

(method, or product) ready for improvement to yield predictable results.

In reference to Claim 54:

(New) The computer program stored in a computer-readable medium set forth in

claim 53 (see rejection of claim 53 above), for further causing the system to execute the

step of displaying combined account disclosure item data as **an option** when displaying

the combined account disclosure entry field, and displaying subsidiary disclosure item

data as an option when displaying the subsidiary disclosure item entry field((para 0043,

para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as

an option, Tak does teach "various kinds of data of business, general affairs, personal

affairs... "(para 0004) which suggest the user can chose (i.e. option) what kind of

supplementary disclosure data to apply with the digital data. Therefore, it would have

been obvious to one of ordinary skill in the art at the time of the invention to include

feature of options with respect to account disclosure data as the teaching, suggestion,

or motivation in the prior art that would have led one of ordinary skill to modify the prior

art reference or to combine prior art reference teachings to arrive at the claimed

invention. See MPEP § 214 3

In reference to Claim 55:

      (New) A computer program stored in a computer-readable medium ((Tak) para

0022) for creating prescribed disclosure documents such as financial account

documents and brief announcements of financial results or in-house management

documents((Tak) para 0013, para 0015, para 0026, para 0036), and for managing,

when numerical business information is to be managed, at least one combined account

disclosure item that is defined by extending a combined account title, represented by an

increase/decrease in money, to non-accounting information, which is information that

has not been managed by journalizing or entry on a ledger or an accounting book, by

configuring the at least one combined account disclosure item with a basic combined

account disclosure item indicating a subject of an increase/decrease, a decrease

disclosure account item indicating a decrease in the subject, and an increase disclosure

account item indicating an increase in the subject ((Tak) para 0037, para 0036; FIG. 6,

FIG. 9), the computer program for causing a system to execute the steps of: accessing

disclosure section information that correlates a disclosure item of the business

information with a disclosure position of the disclosure item in a document ((Tak) para

0029, para 0031, para 0032, para 0036, para 0037, para 0041, para 0042, para 0045),

and accessing formula item information for correlating a formula item, the formula item

information being combined account disclosure item indicating operation symbols such as addition and subtraction signs with the operation symbols ((Tak) FIG. 9; para 0013, pra 0015, para 0026, para 0032, para 0029); displaying a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account title, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and ....which the increase/decrease occurs, so as to prompt for entry of basic slip information((Tak) para 0036, para 0050, para 0057; FIG. 6, FIG. 9, FIG 13); registering the basic slip information entered into the entry fields to be stored as correlated business information ((Tak) para 0041, para 0042, para 0043, para 0033, para 0029, para 0032); calculating credit/debit balance in a ...and expression unitage information of the basic slip information upon itemization of the basic slip information with each combined account disclosure item ((Tak) para 0041, para 0042, para 0043, para 0033, para 0029, para 0032, para 0050);..., and displaying a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated ...((Tak) para 0050, para 0037; FIG. 6, FIG. 9, FIG. 13); registering the calculation result item calculated...((Tak) para 0036, para 0037, para 0043); displaying a disclosure item entry field for entering the disclosure items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) FIG. 9; para 0026, para 0036; registering the

disclosure item information entered into each of the entry fields in the database with

correlation there between((Tak) para 0037, para 0029); and creating the prescribed

disclosure documents from the business information on the basis of the disclosure item

information and disclosure section information ((Tak) FIG. 9, FIG. 13)

The current English translation of Tek suggest but does not explicitly teach:

    ...a date entry field for entering a date on ...given period on the basis of date

information... displaying a formula item entry field for entering calculation formula

represented by enumerating the combined account disclosure items... by the calculation

formula... by the calculation formula in correlation with the calculation formula...

Sek teaches:

    ...a date entry field for entering a date on ((Sek) Col 11-12)... given period on the

basis of date information... displaying a formula item entry field for entering calculation

formula represented by enumerating the combined account disclosure items... by the

calculation formula... by the calculation formula in correlation with the calculation

formula...((Tak) Abstract, Col 7-9)

    Both Tak and Sek are explicitly directed toward accounting legders, accounting

results and reports. Tak teaches earning statements, net profit/loss which implies

financial calculation. Sek teaches the need for a system to reduce the time taken to

create financial documents. Therefore, it would have been obvious to one of ordinary

skill in the art at the time of the invention to apply a known technique to a known device

(method, or product) ready for improvement to yield predictable results.

<u>In reference to Claim 56</u>:

(New) The computer program stored in a computer-readable medium set forth in claim 55 (see rejection of claim 55 above), for further causing the system to execute the step of displaying combined account disclosure item data **as an option** when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an option when displaying the subsidiary disclosure item entry field ((para 0043, para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs... "(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Conclusion

14.   The prior art made of record and not relied upon is considered pertinent to applicant's disclosure. "ReportSmith for Windows" by Borland cited for being directed toward customizing reports .

15.   Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP

§ 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37

CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE

MONTHS from the mailing date of this action. In the event a first reply is filed within

TWO MONTHS of the mailing date of this final action and the advisory action is not

mailed until after the end of the THREE-MONTH shortened statutory period, then the

shortened statutory period will expire on the date the advisory action is mailed, and any

extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of

the advisory action. In no event, however, will the statutory period for reply expire later

than SIX MONTHS from the date of this final action.

16.   Any inquiry concerning this communication or earlier communications from the

examiner should be directed to MARY GREGG whose telephone number is (571)270-

5050. The examiner can normally be reached on 4/10.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's

supervisor, James Trammell can be reached on 5712726712. The fax phone number

for the organization where this application or proceeding is assigned is 571-273-8300.

17.   Information regarding the status of an application may be obtained from the

Patent Application Information Retrieval (PAIR) system. Status information for

published applications may be obtained from either Private PAIR or Public PAIR.

Status information for unpublished applications is available through Private PAIR only.

For more information about the PAIR system, see http://pair-direct.uspto.gov. Should

you have questions on access to the Private PAIR system, contact the Electronic

Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a

USPTO Customer Service Representative or access to the automated information

system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/M. G./
Examiner, Art Unit 3694

/Mary Cheung/
Primary Examiner, Art Unit 3694